

## Syllabus

### Course description

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| <b>Course title</b>      | Industrial Accounting  |
| <b>Course code</b>       | 47533  |
| <b>Scientific sector</b> | ING-IND/35   |
| <b>Degree</b>            | <b>Master in Industrial and Mechanical Engineering (LM-33)</b> |
| <b>Semester</b>          | 1  |
| <b>Year</b>              | I  |
| <b>Academic year</b>     | 2020/2021  |
| <b>Credits</b>           | 5  |
| <b>Modular</b>           | no   |

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| <b>Total lecturing hours</b> | 32  |
| <b>Total lab hours</b>       | -   |
| <b>Total exercise hours</b>  | 12  |
| <b>Attendance</b>            | Not compulsory  |
| <b>Prerequisites</b>         | none  |
| <b>Course page</b>           | <a href="https://next.unibz.it/en/faculties/sciencetechnology/master-industrial-mechanical-engineering/course-offering/">https://next.unibz.it/en/faculties/sciencetechnology/master-industrial-mechanical-engineering/course-offering/</a> |

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| <b>Specific educational objectives</b> | <p>The course is one of the basics of the scientific area of Management Engineering.</p> <p>The course gives a general overview of the scientific contents. During the course, the presented theoretical topics will be integrated through targeted application-oriented exercises and cases.</p> <p>The learning objectives are to introduce engineering students in the fundamentals of financial accounting.</p> |
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| <b>Lecturer</b>                          | Dr. Orzes Guido   |
| <b>Scientific sector of the lecturer</b> | ING-IND/35  |
| <b>Teaching language</b>                 | English   |
| <b>Office hours</b>                      | 15  |
| <b>Teaching assistant (if any)</b>       | -   |
| <b>Office hours</b>                      | -   |
| <b>List of topics covered</b>            | <p><b>1. Financial Accounting</b></p> <ul style="list-style-type: none"> <li>▪ The nature and purpose of accounting</li> <li>▪ Basic accounting concepts</li> <li>▪ Accounting records and systems</li> <li>▪ Revenue and monetary assets</li> <li>▪ Cost of sales and inventories</li> <li>▪ Long-lived non-monetary assets and their amortization</li> <li>▪ Sources of capital (Debt and Owners' Equity)</li> <li>▪ Other items that affect net income and owners' equity</li> </ul> |

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| <b>Teaching format</b>                                     | <ul style="list-style-type: none"> <li>▪ Financial statement analysis</li> </ul> <p>The teaching format is based on frontal lectures, exercises and business cases. In addition to a solid theoretical background, special attention will be dedicated to examples, exercises and case studies discussion.</p>  |
| <b>Learning outcomes</b>                                   | <p><b>Knowledge and Understanding</b></p> <ul style="list-style-type: none"> <li>• Knowledge of the various tasks, methods and approaches of financial accounting</li> <li>• Knowledge of the management models for economic and financial management</li> </ul> <p><b>Applying knowledge and understanding</b></p> <ul style="list-style-type: none"> <li>• Analysis and solution methods</li> <li>• Ability to do advanced resolutions of financial accounting tasks</li> </ul> <p><b>Making judgements</b></p> <ul style="list-style-type: none"> <li>• Systems Thinking - overview of the economic and financial organization</li> <li>• Ability to transfer the knowledge and methods learned to real practical applications</li> </ul> <p><b>Communication skills</b></p> <ul style="list-style-type: none"> <li>• Ability to present and discuss a balance sheet</li> </ul> <p><b>Ability to learn</b></p> <ul style="list-style-type: none"> <li>• Ability to autonomously extend the knowledge acquired during the study course by reading and understanding.</li> </ul> |
| <b>Assessment</b>  | The assessment is based on a written exam (exercises and questions).  |
| <b>Assessment language</b>                                 | English   |
| <b>Evaluation criteria and criteria for awarding marks</b> | The assessment of the written exam is based on ability to solve simple exercises about the topics of the course, clarity of answers, mastery of language (also with respect to teaching language), ability to summarize and establish relationships between topics.   |
| <b>Required readings</b>                                   | <p>Antony R.N., Hawkins D.F., Merchant K.A., "Accounting: Text and Cases", Thirteenth Edition, McGraw-Hill International Edition.</p> <p>Lecture slides and notes.</p>  |
| <b>Supplementary readings</b>                              |   |